tanks, equipped with a Faudler vane having an inner diameter of 1.6 m and vane diameter of 1 m).

Please replace the paragraph on page 14, lines 15-23 with the following paragraph.

When hard, inelastic polymer latex (B) is added in this manner, not only is the mixed state of highly concentrated slurry in the stirring tank improved, but also the hard, inelastic polymer covers the surface of the graft polymer particles, thereby making it possible to improve the fluidity, blocking resistance and other powder characteristics of the resulting graft polymer particles.

IN THE CLAIMS

Please amend the claims as shown in the marked-up copy following this amendment to read as follows.

1. (Amended) A method comprising

discharging a polymer latex into a stirring tank from an immersed nozzle wherein the cross-sectional surface area of a discharge portion of the nozzle is 40 mm^2 or more, the direction of discharge of the polymer latex is the same direction as the flow in the stirring tank and the linear velocity at the nozzle outlet is 50-350 mm/s, to contact the polymer latex with a coagulant to coagulate the graft polymer and form a slurry liquid; and

solidifying the slurry liquid at a temperature of 60-100°C wherein the polymer latex is a graft polymer comprising methyl methacrylate units grafted onto a rubber-like polymer,

to form particles of the graft copolymer.

2. (Amended) The method according to claim 1, further comprising

adding a hard, inelastic polymer latex (B) having a glass transition temperature of 50°C or higher prior to any of discharging or solidifying.

3. (Amended) The method according to claim 1, further comprising

slurry particle crushing carried out between discharging and solidifying, wherein the slurry liquid is formed into a creamy slurry liquid free of worse particles.

4. (Amended) The method according to claim 2, further comprising

slurry particle crushing carried out between discharging and solidifying, wherein the slurry liquid is formed into a creamy slurry liquid free or worse particles.

5. (Amended) The method according to claim 3, wherein slurry particle crushing crushes particles in the slurry liquid at a shear rate of 10,000-500,000/s.

6. (Amended) The method according to claim 4, wherein slurry particle crushing crushes particles in the slurry liquid at shear rate of 10,000-500,000/s.

7. (Amended) The method according to claim 5, wherein the shear rate is greater than 10,000/s and less than or equal to 500,000/s.

8. (Amended) The method according to claim 6, wherein the shear rate is greater than 10,000/s and less than or equal to 500,000/s.

9. (Amended) A method comprising:

contacting a polymer latex (A) comprising a graft copolymer with a coagulant to coagulate the graft polymer and obtain a slurry liquid; followed by,

slurry particle crushing wherein the slurry liquid is formed into a creamy slurry liquid free of coarse particles; and

solidifying in which the slurry liquid is held at a temperature of 60-100°C to solidify the graft polymer.

10. (Amended) The method according to claim 9, further comprising

adding a hard, inelastic polymer latex (B) having a glass transition temperature of 50°C or higher prior to contacting or solidifying.

11. (Amended) The method according to claim 9, wherein the graft polymer solid concentration in the slurry during discharging is 20-30% by weight.

12. (Amended) The method according to claim 10, wherein the graft polymer solid concentration in the slurry during discharging is 20-30% by weight.

13. (Amended) The method according to claim 9, wherein the particles in the slurry liquid are crushed at a shear rate of 10,000-500,000/s.

14. (Amended) The method according to claim 10, wherein the particles in the slurry liquid are crushed at shear rate of 10,000-500,000/s.

15. (Amended) The method according to claim 11, wherein the particles in the slurry liquid are crushed at shear rate of 10,000-500,000/s.

16. (Amended) The method according to claim 12, wherein the particles in the slurry liquid are crushed at shear rate of 10,000-500,000/s.

17. (Amended) The method according to claim 13, wherein the shear rate is greater than 10,000/s and less than or equal to 500,000/s.

18. (Amended) The method according to claim 14, wherein the shear rate is greater than 10,000/s and less than or equal to 500,000/s.

19. (Amended) The method according to claim 15, wherein the shear rate is greater than 10,000/s and less than or equal to 500,000/s.

20. (Amended) The method according to claim 16, wherein the shear rate is greater than 10,000/s and less than or equal to 500,000/s.

21. (New) The method according to claim 1, wherein less than 13% of the graft copolymers formed have a particle size of greater than 840 μm and 7% or less of the graft particles formed have a particle size of 100 μm or less.

22. (New) The method according to claim 9, wherein less than 3% of the graft